



**Secretary of State**  
Business Programs Division

1500 11<sup>th</sup> Street, 3<sup>rd</sup> Floor  
Sacramento, CA 95814

Business Entities  
(916) 657-5448

## **LIMITED PARTNERSHIPS**

### **California Tax Information**

Registration of a limited partnership with the California Secretary of State will obligate a limited partnership to pay to the Franchise Tax Board an annual minimum tax of \$800.00. The tax is required to be paid for the taxable year of registration and each taxable year, or part thereof, until a Certificate of Cancellation is filed with the California Secretary of State. (Rev. and Tax. Code § [17935](#).)

A limited partnership is not subject to the taxes imposed by Revenue and Taxation Code section 17935 if the limited partnership did no business in California during the taxable year and the taxable year was 15 days or less. (Rev. and Tax. Code § [17936](#).)

For further information, please contact the Franchise Tax Board at:

|  |                |
|--|----------------|
| From within the United States (toll free) .....      | (800) 852-5711 |
| From outside the United States (not toll free) ..... | (916) 845-6500 |
| Automated Toll Free Phone Service .....              | (800) 338-0505 |



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## **EXPANSION OF PRECLEARANCE AND EXPEDITED FILING SERVICES (Effective Monday, October 2, 2006)**

We are pleased to announce that our preclearance and expedited filing services have been expanded to include all business entity documents filed with the Secretary of State pursuant to the California Corporations Code, the California Financial Code or the California Insurance Code. These services, previously offered only for specified corporate documents, are now available for all corporate, limited liability company and limited partnership documents, including interspecies mergers and conversions, and for all other documents filed by other entity types. In addition, the number of copies required to be submitted for the preclearance service has been reduced from two to one.

Preclearance service provides a customer with the opportunity to submit a business entity document in person to the Secretary of State's Sacramento office prior to filing to determine if the document conforms to law and to receive a preclearance response within a guaranteed time frame.

Expedited filing service provides a customer with the opportunity to submit for filing a business entity document in person to the Secretary of State's Sacramento office and to receive a filing response within a guaranteed time frame.

Please refer to the Secretary of State's website at <http://www.ss.ca.gov/business/precexp.htm> for detailed information regarding the preclearance and expedited filing services.

Authority cited: Title 2, California Code of Regulations, sections 21904 and 21905; and Government Code section 12182.

## INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REGISTRATION (FORM LP-5)

For easier completion, this form is available on the Secretary of State's website at <http://www.ss.ca.gov/business> and can be viewed, filled in and printed from your computer. The completed form along with the applicable fees can be mailed to Secretary of State, Document Filing Support Unit, P.O. Box 944225, Sacramento, CA 94244-2250 or delivered in person to the Sacramento office, 1500 11th Street, 3rd Floor, Sacramento, CA 95814. If you are not completing this form online, please type or legibly print in black or blue ink. This form should not be altered.

Statutory filing requirements are found in California Corporations Code sections [15612](#) and [15692](#). All statutory references are to the California Corporations Code, unless otherwise stated.

**FEES:** The fee for filing the Application for Registration is \$70.00. A \$15.00 special handling fee is applicable for processing documents delivered in person to the Sacramento office. The \$15.00 special handling fee must be remitted by separate check for each submittal and will be retained whether the documents are filed or rejected. The special handling fee does not apply to documents submitted by mail. Check(s) should be made payable to the Secretary of State.

Filing this document will obligate most limited partnerships to pay an annual minimum tax of \$800.00 to the Franchise Tax Board pursuant to Revenue and Taxation Code section [17935](#).

### Complete the Application For Registration (Form LP-5) as follows:

- Item 1.** Enter the name under which the foreign limited partnership is to be registered and transact business in California. The name must end with the words "limited partnership" or the abbreviation "L.P." and may not contain the words "bank," "insurance," "trust," "trustee," "incorporated," "inc.," "corporation," or "corp.".
- Item 2.** Enter the name of the foreign limited partnership as it appears on its partnership agreement, if different from the name entered in Item 1.
- Item 3.** Enter the complete address, including the zip code, of the principal executive office of the foreign limited partnership. Please do not abbreviate the name of the city.
- Item 4.** Enter the complete address, including the zip code, of the principal office in California, if any. Please do not abbreviate the name of the city.
- Item 5.** Enter the date and state or country of formation and make the required statement concerning the authority of the limited partnership to exercise its powers and privileges in its state or country of formation.
- Item 6.** Enter the name of the agent for service of process in California. The person named as agent must be a resident of California or a corporation that has filed a certificate pursuant to Section [1505](#). If an individual is designated as agent, both Items 6 and 7 must be completed. If a corporation is designated, complete Item 6 and proceed to Item 8 (do not complete Item 7). An Agent for Service of Process is an individual or corporation designated by a limited partnership to accept service of process if the limited partnership is sued.

**Please note:** A limited partnership cannot name itself as agent for service of process. Further, no domestic or foreign corporation may file pursuant to Section 1505 unless the corporation is currently authorized to engage in business in California and is in good standing on the records of the Secretary of State.

- Item 7.** If an individual is designated as the agent for service of process, enter the agent's business or residential address in California. Please do not enter "in care of" (c/o) or abbreviate the name of the city. Please do not enter an address if a corporation is designated as the agent for service of process.
- Item 8.** This statement is required by statute and must not be altered.
- Item 9.** Enter the name and business or residential address of each general partner. If there are more than two general partners, please attach additional pages. Please do not abbreviate the name of the city.

If a general partner is a trust, both the name of the trust (including the date of the trust, if applicable) and the trustee should be listed. Example: Mary Todd, trustee of the Lincoln Family Trust U/T/A 5-1-94.

- Item 10.** The Application for Registration must be signed and acknowledged by at least one general partner.
- If an association is designated as a general partner, the person who signs for the association should state the **exact** name of the association, his/her name, and his/her position/title.
  - If a trust is designated as a general partner, the application should be signed by a trustee as follows: \_\_\_\_\_ trustee for \_\_\_\_\_ trust (including the date of the trust, if applicable). Example: Mary Todd, trustee of the Lincoln Family Trust (U/T/A 5-1-94).
- Item 11.** Enter the name and address of the person or firm to whom a copy of the filed document should be returned.



# State of California Secretary of State

## FOREIGN LIMITED PARTNERSHIP APPLICATION FOR REGISTRATION

A \$70.00 filing fee must accompany this form.

**IMPORTANT – Read instructions before completing this form.**

File # \_\_\_\_\_

This Space For Filing Use Only

**ENTITY NAME** (End the name in Item 1 with the words "Limited Partnership" or the abbreviation "L.P.")

1. NAME UNDER WHICH THE FOREIGN LIMITED PARTNERSHIP PROPOSES TO REGISTER AND TRANSACT BUSINESS IN CALIFORNIA

2. NAME OF THE FOREIGN LIMITED PARTNERSHIP, IF DIFFERENT FROM THAT ENTERED IN ITEM 1 ABOVE

**OFFICE ADDRESSES** (Do not abbreviate the name of the city.)

3. ADDRESS OF THE PRINCIPAL EXECUTIVE OFFICE CITY AND STATE ZIP CODE

4. ADDRESS OF THE PRINCIPAL OFFICE IN CALIFORNIA, IF ANY CITY STATE ZIP CODE  
**CA**

**DATE AND PLACE OF ORGANIZATION**

5. THIS FOREIGN LIMITED PARTNERSHIP WAS FORMED ON \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ IN \_\_\_\_\_  
(MONTH) (DAY) (YEAR) (STATE OR COUNTRY)  
AND IS AUTHORIZED TO EXERCISE ITS POWERS AND PRIVILEGES IN THAT STATE OR COUNTRY.

**AGENT FOR SERVICE OF PROCESS** (If the agent is an individual, the agent must reside in California and both Items 6 and 7 must be completed. If the agent is a corporation, the agent must have on file with the California Secretary of State a certificate pursuant to Corporations Code section 1505 and Item 6 must be completed (leave Item 7 blank).)

6. NAME OF AGENT FOR SERVICE OF PROCESS

7. IF AN INDIVIDUAL, ADDRESS OF AGENT FOR SERVICE OF PROCESS IN CALIFORNIA CITY STATE ZIP CODE  
**CA**

**APPOINTMENT** (The following statement is required by statute and may not be altered.)

8. IN THE EVENT THE ABOVE AGENT FOR SERVICE OF PROCESS RESIGNS AND IS NOT REPLACED, OR IF THE AGENT CANNOT BE FOUND OR SERVED WITH THE EXERCISE OF REASONABLE DILIGENCE, THE SECRETARY OF STATE OF THE STATE OF CALIFORNIA IS HEREBY APPOINTED AS THE AGENT FOR SERVICE OF PROCESS OF THIS FOREIGN LIMITED PARTNERSHIP.

**GENERAL PARTNERS** (Enter the names and addresses of all of the general partners. Attach additional pages, if necessary.)

9a. NAME ADDRESS CITY AND STATE ZIP CODE

9b. NAME ADDRESS CITY AND STATE ZIP CODE

**EXECUTION**

10. I DECLARE I AM THE PERSON WHO EXECUTED THIS INSTRUMENT, WHICH EXECUTION IS MY ACT AND DEED.

SIGNATURE OF GENERAL PARTNER DATE TYPE OR PRINT NAME OF GENERAL PARTNER

**RETURN TO** (Enter the name and the address of the person or firm to whom a copy of the filed document should be returned.)

11. NAME [ ]  
FIRM  
ADDRESS  
CITY/STATE/ZIP [ ]